

For official use only

For fiscal year or other taxable period beginning	M	M	/	D	D	/ 2014 and ending	M	M	/	D	D	/	Y	Y	Y	Y
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Name of Partnership				Employer Identification Number						
In care of										
Number and Street			Room or Suite No.							
Address 2										
City, Town or Post Office				State		Zip Code		Mark all boxes that apply and answer the four questions <div> <input type="checkbox"/> Information only <input type="checkbox"/> Reserved </div> <div> <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return </div>		
Foreign country name				Foreign province/county		Foreign postal code				
Number of Partners						Date Business Started				
No. of Employees						Telephone Number				

TAX	1. Tax (Sum of totals of Tax Due Schedule, column 8 and column 9)										1	
PAYMENTS & CREDITS	2a. Estimated income tax payments for tax year										2a	
	2b. Prior year credit forward										2b	
	2c. Extension Payment										2c	
	2d. Tax paid by another partnership										2d	
	2e. Credit for tax paid to another city on behalf of resident partners (Enter total from Sch G, col 7)										2e	
	2f. Total tax paid (Add lines 2a through 2e)										2f	
BALANCE DUE	3. If the tax due (line 1) is larger than the payments and credits (line 2f), enter balance due Enclose check or money order payable to the Lansing City Treasurer.										3	
OVERPAYMENT	4. If payments and credits (line 2f) are larger than tax (Line 1), enter overpayment										4	
CREDIT FWD	5. Overpayment to be credited forward and applied to 2015 estimated tax										5	
DONATIONS	6. Donations: Police Problem Solving Hope Scholarship Homeless Assistance 6a. 6b. 6c. Total Donations 6d.											
REFUND	7. Refund. For direct deposit refund mark (X) box on line 8 and complete lines 8 a, b & c (Line 4 less lines 5 and 6d)										7	
ELECTRONIC REFUND	8. Mark one: <input type="checkbox"/> Refund - Direct Deposit											
	8a. Routing number											
	8b. Account number										8c. Account type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	

Do you want to allow the preparer or another person to discuss this return with the Income Tax Office?		Yes, complete the following	No
Designee's name		Designee's phone number	

Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.				
Date	Signature of partner or member	Title	Printed name of partner or member signing return	Daytime phone number
Date prepared	Signature of preparer other than taxpayer	Firm name and address	PTIN, EIN or SSN	
			Preparer's phone no.	
			NACTP software no.	LSN14

Revised 12/02/2014

Name of partnership	Partnership's FEIN	2014 Form L-1065, Schedule 1
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SCHEDULE 1 - PARTNER INFORMATION SCHEDULE					Revised 06/18/2014
					Attachment 1
P A R T N E R N U M B E R	COLUMN 1 NAME AND ADDRESS OF ALL PARTNERS (Complete column 1, column 2 and, if necessary, columns 3 and 4; if column 4 for partner equals part-year, report the resident and nonresident portions on separate partner lines)	COLUMN 2 PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER	COLUMN 3 TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)	COLUMN 4 IF PARTNER IS AN INDIVIDUAL OR NOMINEE REPRESENTING AN INDIVIDUAL, ENTER RESIDENCE STATUS OF PARTNER (R = Resident, N = Nonresident, PR = Part-year resident portion, PN = Part-year nonresident portion)	COLUMN 5 IF COLUMN 4 EQUALS PART- YEAR RESIDENT ENTER RESIDENCY START DATE ON RESIDENT (PR) LINE AND END DATE ON NONRESIDENT (PN) LINE
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Name of partnership	Partnership's FEIN	2014 Form L-1065, Schedules A & B
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SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME		Revised 06/18/2014 Attachment 3
1. Ordinary business income (loss) (Form 1065, pg. 1, line 22) (Attach copy of federal Form 1065, Sch K (1065), ancillary schedules and statements)		
2. Add City of {City Name} income tax, if deducted in determining income on federal Form 1065		
3. Add interest and other costs incurred in connection with the production of income exempt from {City Name} income tax (Attach schedule)		
4. Deduct Sec. 179 depreciation (Federal Schedule K, line 12; Attach explanation)		
5. Other partnership deductions allowed under Michigan Uniform City Income Tax Ordinance (Attach explanation)		
6. Deduct ordinary income (loss) from other partnerships, estates & trusts (Federal Form 1065, page 1, line 4; attach explanation)		
7. Total adjusted ordinary business income (Add lines 1, 2, 3 and subtract lines 4, 5 and 6)		

SCHEDULE B – PARTNERSHIP INCOME NOT INCLUDED IN SCHEDULE A								Revised 06/18/2014 Attachment 4
ATTACH COPY OF FEDERAL SCHEDULE K (1065) ATTACH SCHEDULES TO EXPLAIN ALL EXCLUSIONS	FEDERAL FORM 1065 REFERENCE	COLUMN 1 APPORTIONED INCOME	COLUMN 2 TOTAL EXCLUDIBLE RESIDENT PARTNERS' PORTION OF COLUMN 1	COLUMN 3 TOTAL EXCLUDIBLE NONRESIDENT, ESTATE AND TRUST PARTNERS' PORTION OF COLUMN 1	COLUMN 4 TOTAL EXCLUDIBLE CORPORATION PARTNERS' PORTION OF COLUMN 1	COLUMN 5 TOTAL EXCLUDIBLE OTHER PARTNERS' PORTION OF COLUMN 1 (Partners not in columns 2, 3 or 4)	COLUMN 6 TOTAL TAXABLE AT RESIDENT OR CORPORATE TAX RATE (Column 1 less column 2, 4 or 5)	COLUMN 7 TOTAL TAXABLE AT NONRESIDENT TAX RATE (Column 1 less column 3)
NONBUSINESS INTEREST AND DIVIDENDS (SEE INSTRUCTIONS)								
1. Nonbusiness interest income	Sch. K, line 5							
2. Nonbusiness dividend income	Sch. K, lines 6a							
SALE OR EXCHANGE OF PROPERTY (SEE INSTRUCTIONS)								
3. Net short-term capital gain (loss)	Sch. K, line 8							
4. Net long-term capital gain (loss)	Sch. K, L. 9a - c							
5. Net Section 1231 gain (loss)	Sch. K, line 10							
RENTS AND ROYALTIES (IF INCOME INCLUDES RENTAL REAL ESTATE, ATTACH COPY OF FEDERAL FORM 8825)								
6. Net income (loss) from rental real estate activities	Sch. K, line 2							
7. Net income (loss) from other rental activities	Sch. K, line 3c							
8. Royalty income	Sch. K, line 7							
OTHER INCOME								
9. Other income	Sch. K, line 11							
10. Ordinary income from other partnerships	Form 1065, line 4							
11. Total apportioned income (Add lines 1 through 10 of each column)								

Amounts reported in column 1 are from federal Form 1065 or Schedule K (1065).

Amounts reported in columns 2 through 7 come from the totals line of the related subordinate schedule (Schedule B-1 through Schedule B-10).

Name of partnership	Partnership's FEIN	2014 Form L-1065, Schedules C & D
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SCHEDULE C – INCOME DISTRIBUTION TO PARTNERS								Revised 06/18/2014
								Attachment 5
P A R T N E R	COLUMN 1 ADJUSTED ORDINARY BUSINESS INCOME (Total equals Schedule A, line 7)	COLUMN 2 ALLOCATION PERCENTAGE (Resident partners enter 100%; partnership partners see instructions; other partners enter percentage from Sch. D, line 5)	COLUMN 3 ALLOCATED ORDINARY BUSINESS INCOME (Column 1 multiplied by percentage in column 2)	COLUMN 4 ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS TO PARTNERS (From Schedule F, column 4)	COLUMN 5 RESIDENT, CORPORATION AND PARTNERSHIP PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B11, column 11)	COLUMN 6 NONRESIDENT, ESTATE AND TRUST PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B11, column 11)	COLUMN 7 TOTAL INCOME (Add columns 3, 4, 5, and 6; If partnership elects to pay tax, enter on Schedule 2, column 4)	
1		%						
2		%						
3		%						
4		%						
5		%						
6		%						
7		%						
8		%						
9		%						
10		%						
Totals								

SCHEDULE D – BUSINESS ALLOCATION PERCENTAGE				Revised 06/18/2014
				Attachment 6
	COLUMN 1 LOCATED EVERYWHERE	COLUMN 2 LOCATED IN CITY	COLUMN 3 PERCENTAGE	
1. a. Average net book value of real and tangible personal property				
b. Gross annual rent paid for real property only, multiplied by 8				
c. Totals (Add lines 1a and 1b)				%
2. Total wages, salaries, commissions and other compensation of all employees				%
3. Gross receipts from sales made or services rendered				%
4. Total percentages (Add the percentages computed in column 3, lines 1c, 2 and 3)				%
5. Business allocation percentage (Divide line 4 by the number of factors) Enter here and on Schedule C, column 2 (See note below)				%
<p>Note 3. In determining the business allocation percentage (Line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned. In such cases, the sum of the remaining percentages shall be divided by the number of factors actually used.</p>				
<p>In the case of a taxpayer authorized by the Income Tax Administrator to use one of the special formulas, attach an explanation and use the lines provided below:</p>				
a. Numerator		c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)		%
b. Denominator		d. Date of Administrator's approval letter (mm/dd/yyyy)		

Name of partnership	Partnership's FEIN	2014 Form L-1065, Schedules E & F
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SCHEDULE E – RENTAL REAL ESTATE			Revised 06/18/2014 Attachment 7
If the business activity of the partnership includes rental of real estate, indicate below the complete address and the gain or loss of each property.			
PROPERTY #	PROPERTY ADDRESS	GAIN OR LOSS	
1.			
2.			
3.			
4.			
5.			
TOTALS		(ATTACH COPY OF FEDERAL FORM 8825)	

SCHEDULE F – ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS TO PARTNERS							Revised 06/18/2014 Attachment 8														
This schedule is used by partnerships making guaranteed payments to partners where one or more partners received a nontaxable or partially taxable guaranteed payment. Different types of guaranteed payments are taxed differently under the Michigan Uniform City Income Tax Ordinance.																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%; padding: 5px;">TYPES OF GUARANTEED PAYMENTS</th> <th style="width: 40%; padding: 5px;">TAXABILITY OF TYPE OF GUARANTEED PAYMENT</th> </tr> <tr><td style="padding: 5px;">• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A RESIDENT INDIVIDUAL</td><td style="padding: 5px;">NOT TAXABLE</td></tr> <tr><td style="padding: 5px;">• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A NONRESIDENT INDIVIDUAL</td><td style="padding: 5px;">NOT TAXABLE</td></tr> <tr><td style="padding: 5px;">• INTEREST FOR USE OF CAPITAL BY A RESIDENT INDIVIDUAL</td><td style="padding: 5px;">100% TAXABLE</td></tr> <tr><td style="padding: 5px;">• INTEREST FOR USE OF CAPITAL BY A NONRESIDENT INDIVIDUAL</td><td style="padding: 5px;">NOT TAXABLE</td></tr> <tr><td style="padding: 5px;">• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A RESIDENT INDIVIDUAL</td><td style="padding: 5px;">100% TAXABLE</td></tr> <tr><td style="padding: 5px;">• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A NONRESIDENT INDIVIDUAL</td><td style="padding: 5px;">WAGE APPORTIONED</td></tr> </table>						TYPES OF GUARANTEED PAYMENTS	TAXABILITY OF TYPE OF GUARANTEED PAYMENT	• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A RESIDENT INDIVIDUAL	NOT TAXABLE	• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE	• INTEREST FOR USE OF CAPITAL BY A RESIDENT INDIVIDUAL	100% TAXABLE	• INTEREST FOR USE OF CAPITAL BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE	• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A RESIDENT INDIVIDUAL	100% TAXABLE	• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A NONRESIDENT INDIVIDUAL	WAGE APPORTIONED		
TYPES OF GUARANTEED PAYMENTS	TAXABILITY OF TYPE OF GUARANTEED PAYMENT																				
• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A RESIDENT INDIVIDUAL	NOT TAXABLE																				
• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE																				
• INTEREST FOR USE OF CAPITAL BY A RESIDENT INDIVIDUAL	100% TAXABLE																				
• INTEREST FOR USE OF CAPITAL BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE																				
• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A RESIDENT INDIVIDUAL	100% TAXABLE																				
• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A NONRESIDENT INDIVIDUAL	WAGE APPORTIONED																				
P A R T N E R	COLUMN 1 GUARANTEED PAYMENTS TO PARTNERS (Total equals amount reported on federal Form 1065, line 10)	COLUMN 2 LIST TYPE OF GUARANTEED PAYMENT R as a qualified retirement benefit (RQRB) N as a qualified retirement benefit (NQRB) R as interest for use of capital (RINT) N as interest for use of capital (NINT) R as compensation for personal services (RCOMP) N as compensation for personal services (NCOMP) (R = resident and N = nonresident)	COLUMN 3 PERCENTAGE TAXABLE (Enter percentage taxable for partner in column 3c based upon type of guaranteed payment received; if reason is nonresident compensation enter days or hours worked in columns 3A and 3B and compute percentage taxable)			COLUMN 4 CITY TAXABLE GUARANTEED PAYMENTS (Column 1 multiplied by column 3C)															
			COLUMN 3A WORK DAYS OR HOURS IN CITY	COLUMN 3B WORK DAYS OR HOURS EVERYWHERE	COLUMN 3C PERCENTAGE TAXABLE (Default is 100%)																
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
Totals																					

[illegible]

Name of partnership	Partnership's FEIN	2014 Form L-1065, Schedule 1A,
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SCHEDULE 1A - PARTNER INFORMATION SCHEDULE FOR DOWNSTREAM PARTNERSHIP						Revised 06/18/2014
						Attachment 1A
Name and address of of downstream partnership			Downstream partnership's FEIN	Number of Partners		
			Date Business Started		No. of Employees	
			Contact person		Telephone Number	
P A R T N E R N U M B E R	COLUMN 1 NAME AND ADDRESS OF ALL PARTNERS OF DOWNSTREAM PARTNERSHIP (Enter the tax ID and name of downstream partnership below and complete column 1, column 2 and, if necessary, columns 3 and 4; if column 4 for partner equals part-year, report the resident and nonresident portions on separate partner lines)		COLUMN 2 PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER	COLUMN 3 TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)	COLUMN 4 IF PARTNER IS AN INDIVIDUAL OR NOMINEE REPRESENTING AN INDIVIDUAL, ENTER RESIDENCE STATUS OF PARTNER (R = Resident, N = Nonresident, PR = Part-year resident portion, PN = Part-year nonresident portion)	COLUMN 5 IF COLUMN 4 EQUALS PART- YEAR RESIDENT ENTER RESIDENCY START DATE ON RESIDENT (PR) LINE AND END DATE ON NONRESIDENT (PN) LINE
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Name of partnership	Partnership's FEIN	2014 Form L-1065, Schedule 2A
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<p align="center">SCHEDULE 2A - PARTNER INCOME AND TAX CALCULATION SCHEDULE FOR DOWNSTREAM PARTNERSHIP</p> <p>Partnerships electing to pay tax who have a partnership as a partner must complete and attach this schedule for all partners of the downstream partnership.</p>											Revised 07/28/2014	
<p>Name and address of downstream partnership</p>											<p>Downstream partnership's FEIN</p>	Attachment 2A
P A R T N E R N U M B E R	COLUMN 1 PARTNER'S NAME	COLUMN 2 TYPE OF ENTITY OF PARTNER (From Partner Information Sch.)		COLUMN 3 PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER (From Partner Information Sch.)	COLUMN 4 TOTAL INCOME (From page 2, Schedule C, column 7; See note 1 on page 1)	COLUMN 5 ALLOWABLE DEDUCTIONS (See instructions)	COLUMN 6 EXEMPTIONS (See instructions)	COLUMN 7 TAXABLE INCOME (Column 4 less columns 5 and 6)	COLUMN 8 TAX AT RESIDENT OR CORPORATION TAX RATE (Column 7 multiplied by tax rate)	COLUMN 9 TAX AT NONRESIDENT TAX RATE (Column 7 multiplied by tax rate)	COLUMN 10 TAX PAID (Column 8 less Schedule G, column 6; or column 9; see Instructions)	
		Federal Classification	Residency Status									
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
Totals (Enter here and on Schedule 2 partner line for this partnership)												

If this schedule is not attached to partnership return, all income of downstream partnership will be taxed at the resident tax rate.

Partnership's name	Partnership's FEIN	2014 LANSING
SCHEDULE S - SUPPORTING NOTES AND STATEMENTS		Attachment 22
		Revised 12/04/2014